

**FINANCIAL STATEMENTS
AND AUDITORS' REPORT**

**COMMUNITY CENTER & PLAYGROUND DISTRICT
NO. 3 OF WARD 7 OF CALCASIEU PARISH
CALCASIEU PARISH POLICE JURY**

December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/28/10

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	3
FINANCIAL STATEMENTS:	
Statement of Net Assets	5
Statement of Activities	6
Balance Sheet- Governmental Fund	7
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets	8
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	9
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	10
Notes to Financial Statements	11
SUPPLEMENTAL INFORMATION:	
Per Diem Paid Board Members	18
Statement of Revenues, Expenditures, and Changes Fund Balance – Budget and Actual (GAAP BASIS) – General Fund	19
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in accordance with <i>Government Auditing Standards</i>	22
Summary Schedule of Current and Prior Year Audit Findings And Corrective Action Plan	24



Langley, Williams & Company, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70606-4690
205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(337) 477-2827
1(800) 713-8432
FAX (337) 478-8418

MEMBERS OF-
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
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DAPHNE BORDELON-CLARK

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish
Calcasieu Parish Police Jury
Vinton, Louisiana

We have audited the accompanying financial statements of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish, a component unit of the Calcasieu Parish Police Jury, as of December 31, 2009, and for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The District has not presented management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish as of December 31, 2009, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2010, on our consideration of the District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Community Center & Playground District

No. 3 of Ward 7 of Calcasieu Parish

Page 2

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of per diem paid board members is presented for purposes of additional analysis as required by the Louisiana Legislative Auditor, and is not a required part of the financial statements.

Langley, William B., Jr.

May 4, 2010

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

Statement of Net Assets

December 31, 2009

ASSETS

Cash and cash equivalents	\$ 1,413,297
Ad valorem tax receivable, net of allowance for doubtful accounts	538,242
State revenue sharing receivable	6,950
Capital assets, net of accumulated depreciation	<u>568,996</u>
 Total assets	 <u>2,527,485</u>

LIABILITIES

Accounts payable	1,562
Payroll taxes payable	1,870
Deductions from ad valorem tax receivable: Retirement systems	<u>16,460</u>
 Total liabilities	 <u>19,892</u>

NET ASSETS

Investment in capital assets	568,996
Unrestricted	<u>1,938,597</u>

TOTAL NET ASSETS

\$ 2,507,593

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

Statement of Activities

For the Year Ended December 31, 2009

FUNCTION/PROGRAMS	<u>Expenses</u>	<u>Program Revenues</u>	Governmental Activities - Net (Expenses) Revenues and Changes in Net Assets
		<u>Charges for Services</u>	
General government	\$ 306,159	\$ 18,266	\$ (287,893)
Total Government Activities	<u>\$ 306,159</u>	<u>\$ 18,266</u>	(287,893)
Taxes:			
Ad valorem taxes			534,498
State revenue sharing			6,950
Interest			6,572
Riverboat endowment			3,000
Loss on junked assets			(3,979)
Miscellaneous			<u>14,560</u>
		Total general revenues and special items	<u>561,601</u>
		Excess of revenue over expenses	273,708
		Net assets - beginning of year	<u>2,233,885</u>
		Net assets - end of year	<u>\$ 2,507,593</u>

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish, Louisiana

Balance Sheet - Governmental Fund

December 31, 2009

	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	\$ 1,413,297
Ad valorem tax receivable, net of allowance for doubtful accounts	538,242
State revenue sharing receivable	<u>6,950</u>
Total assets	<u>\$ 1,958,489</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 1,562
Payroll taxes payable	1,870
Deductions from ad valorem tax receivable:	
Retirement systems	<u>16,460</u>
Total liabilities	<u>19,892</u>
Fund balance:	
Unrestricted	<u>1,938,597</u>
Total fund balance	<u>1,938,597</u>
Total liabilities and fund balance	<u>\$ 1,958,489</u>

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish, Louisiana

Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Assets

December 31, 2009

Total Fund Balance at December 31, 2009 - Governmental Funds	\$ 1,938,597
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Amounts reported for governmental activities in the Statement of
Net Assets are different because:

Capital assets used in governmental activities are not financial
resources and therefore, not reported in the funds.

Cost of capital assets at December 31, 2009	\$ 1,257,773	
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Less - accumulated depreciation as of December 31, 2009:

Building and building improvements	(635,204)	
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Equipment	<u>(53,573)</u>	<u>568,996</u>
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Net Assets at December 31, 2009 - Governmental Activities	<u>\$ 2,507,593</u>
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The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Fund

Year Ended December 31, 2009

	General Fund
REVENUES	
Ad valorem taxes	\$ 534,498
Interest	6,572
Concession	1,786
Registration fees	7,666
Rental	3,415
State revenue sharing	6,950
Pool admissions	5,400
Riverboat endowment	3,000
Other	14,560
Total revenues	<u>583,847</u>
EXPENDITURES	
General government:	
Accounting	3,000
Bad debt	15,661
Deductions from ad valorem taxes - retirement	16,460
Election	3,936
Insurance	34,828
Maintenance and supplies	20,900
Office	2,234
Officials	3,950
Salaries	99,755
Supplies - concessions	1,128
Sports and recreation	20,230
Payroll taxes	7,883
Telephone and utilities	21,164
Capital outlay	29,111
Total expenditures	<u>280,240</u>
EXCESS OF REVENUES OVER EXPENDITURES	303,607
FUND BALANCE - BEGINNING OF YEAR	<u>1,634,990</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 1,938,597</u></u>

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish, Louisiana

**Reconciliation of the Governmental Fund Statement of Revenues,
Expenditures, and Changes in Fund Balance to the Statement of Activities**

December 31, 2009

Total net change in fund balance - governmental funds		\$ 303,607
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Depreciation expense	\$ (55,031)	
Capital outlays	29,111	(25,920)
Add accumulated depreciation on capital assets retired during the year	25,944	
Less cost basis of capital assets retired during the year	<u>(29,923)</u>	<u>(3,979)</u>
Change in net assets of governmental activities		<u>\$ 273,708</u>

The accompanying notes are an integral part of this statement.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish was created by the Calcasieu Parish Police Jury, as authorized by Act 82 of 1948. A board of five commissioners appointed by the Calcasieu Parish Police Jury governs the District. The District establishes regulations governing its parks, playgrounds, and community centers and provides administration, management, maintenance, and operations of the facilities.

A. Basis of Presentation

The financial statements of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

B. Reporting Entity

The District is a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Basic Financial Statements – Government-Wide Statements

The Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District net assets are reported in two parts – invested in capital assets (net of related debt), and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish functions. The functions are supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues, which must be directly associated with the function. The net cost (by function) is normally covered by general revenues.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis Financial Statements – Government-Wide Statements (Continued)

This government-wide focus is more on the sustainability of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish as an entity and the change in the District's net assets resulting from the current year's activities.

D. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements. The District uses the following fund type:

Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

The emphasis in fund financial statements is on the major funds in the governmental category. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District's general fund is considered a major fund.

E. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish consist principally of property taxes, user fees, other intergovernmental revenues, donations, and interest income. Property taxes are billed and generally collected within the fiscal year in which the taxes are levied. Interest income is recorded when earned. Donations and other intergovernmental revenues are recorded when received in cash because they are generally not measurable until actually received.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenue is recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is the principal and interest on general obligation long-term debt, if any, is recognized when due. Depreciation is not recognized in the governmental fund financial statements.

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with an original maturity of three months or less.

G. Accounts Receivable

Accounts receivable consists of ad valorem taxes totaling \$549,227 as of December 31, 2009. Uncollectible amounts due for ad valorem taxes are recognized as uncollectible using the allowance method. The allowance for doubtful accounts at December 31, 2009, was \$10,985.

H. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by fund, function, and activity and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The proposed budget is presented to the District's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations by more than five percent. During the year, several supplementary appropriations were necessary.

I. Capital Assets

Capital assets purchased or acquired with an original cost of \$500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Building and building improvements	15 – 39 years
Equipment	5 – 20 years

NOTE 2- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Community Center & Playground District No. 3 of Ward 7 uses the following budget practices:

A budget is adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. All annual appropriations lapse at year end.

On or before the last meeting of each year, the budget is prepared by fund, function, and activity and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the District's Board of Commissioner for review. The board holds a public hearing and may add to, subtract from, or change appropriations, but may not change form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level.

Budgeted capital outlay was over budgeted by approximately \$153,000 due to a project that was delayed till 2010.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2009

NOTE 3 - AD VALOREM TAXES

For the year ended December 31, 2009, taxes of 7.93 mills and 3.00 mills were levied on property with assessed valuations totaling \$48,901,825 and were dedicated as follows:

General operating purposes	7.93 mills
Swimming pool	3.00 mills

Total taxes levied were \$534,498.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

NOTE 4 - CASH AND INVESTMENTS

At December 31, 2009, the District has cash and cash equivalents (book balances) totaling \$1,413,297. All cash and cash equivalents are held in demand deposit accounts.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2009, the district has \$1,413,347 in collected bank balances. These deposits are secured from risk by \$250,000 of federal deposit insurance and \$1,301,235 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 2009

NOTE 5 – CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2009 follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets:					
Land	\$ 55,862	\$ -	\$ (500)	\$ -	\$ 55,362
Building and improvements	1,081,977	26,242	(11,224)	-	1,096,995
Equipment	120,745	817	(18,199)	-	103,363
CIP	-	2,052	-	-	2,052
Total capital assets	1,258,584	29,111	(29,923)	-	1,257,772
Less accumulated depreciation:					
Building and improvements	(598,270)	(46,816)	9,882	-	(635,204)
Equipment	(61,419)	(8,215)	16,062	-	(53,572)
Total accumulated depreciation	(659,689)	(55,031)	25,944	-	(688,776)
Total capital assets, net	\$ 598,895	\$ (25,920)	\$ (3,979)	\$ -	\$ 568,996

Depreciation expense for the year ended December 31, 2009, was \$55,031.

NOTE 6 - SUBSEQUENT EVENTS

Management of the District has evaluated its December 31, 2009 financial statements for subsequent events through May 4, 2010, the date the financial statements were available to be issued. Management has pointed out that there was a bid accepted for the construction on a new softball facility in 2010. Management has signed the contracts and is awaiting the signatures from the contractors so that it can be finalized. The total cost of the project is estimated at \$800,000 and is to be paid from existing cash and parish grants.

SUPPLEMENTAL INFORMATION

**Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish**

PER DIEM PAID BOARD MEMBERS

December 31, 2009

PER DIEM PAID BOARD MEMBERS

As provided by Louisiana Revised Statute 38:1794, the board members may receive \$10 per diem for each regular and special meeting attended but shall not be paid for more than twelve meetings in each year. However, at this time the District is not paying per diem.

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual (GAAP Basis) - General Fund

For Year Ended December 31, 2009

	Budgeted Amounts			Variance Over (Under)
	Original	Final	Actual	Final
REVENUES				
Ad valorem taxes	\$ 398,000	\$ 398,000	\$ 534,498	\$ 136,498
Interest	16,000	4,000	6,572	2,572
Concession	2,200	1,600	1,786	186
Registration fees	7,400	7,400	7,666	266
Rental	4,000	3,000	3,415	415
State revenue sharing	7,000	7,000	6,950	(50)
Pool admissions	4,400	5,400	5,400	-
Riverboat endowment	150,000	1,500	3,000	1,500
Ball park grant	-	-	0	-
Other	11,000	14,500	14,560	60
Total revenues	600,000	442,400	583,847	141,447
EXPENDITURES				
General government:				
Accounting	2,500	3,000	3,000	-
Bank charges	300	400	-	400
Bad debt	3,700	3,000	15,661	(12,661)
Deductions from ad valorem taxes	12,000	12,000	16,460	(4,460)
Election	-	-	3,936	(3,936)
Insurance	50,000	40,000	34,828	5,172
Maintenance and supplies	60,000	55,000	20,900	34,100
Office	3,000	5,900	2,234	3,666
Officials	7,000	6,500	3,950	2,550
Salaries	97,000	94,000	99,755	(5,755)
Supplies - concessions	2,000	1,000	1,128	(128)
Sports and recreation	18,500	11,000	20,230	(9,230)
Payroll taxes	10,000	8,000	7,883	117
Telephone and utilities	22,000	20,000	21,164	(1,164)
Capital outlay	312,000	182,600	29,111	153,489
Total expenditures	600,000	442,400	280,240	162,160

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual (GAAP Basis) - General Fund (Continued)

Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance
	Original	Final		Over (Under) Final
EXCESS OF REVENUES OVER EXPENDITURES	-	-	303,607	303,607
FUND BALANCE - BEGINNING OF YEAR	1,634,990	1,634,990	1,634,990	-
FUND BALANCE - END OF YEAR	\$ 1,634,990	\$ 1,634,990	\$ 1,938,597	\$ 303,607

Other Supplemental Information



Langley, Williams & Company, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70606-4690
205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(337) 477-2827
1(800) 713-8432
FAX (337) 478-8418

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish
Calcasieu Parish Police Jury
Vinton, Louisiana

We have audited the basic financial statements of the Community Center & Playground District No. 3 of Ward 7, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2009, and have issued our report thereon dated May 04, 2010. We conducted our audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of current and prior audit findings and corrective action plan that we consider to be significant deficiencies in internal

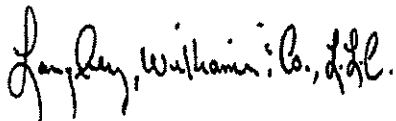
control over financial reporting. We consider items 09-01(IC) and 09-02(IC) to be significant deficiencies. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District's response and, accordingly, we express no opinion on it.

This report is intended for the information of the Community Center & Playground District No. 3 of Ward 7 of Calcasieu Parish's management, the Board of Commissioners, the Calcasieu Parish Police Jury and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Lake Charles, Louisiana
May 4, 2010

Community Center & Playground District
No. 3 of Ward 7 of Calcasieu Parish

SUMMARY SCHEDULE OF CURRENT AND PRIOR AUDIT
FINDINGS AND CORRECTIVE ACTION PLAN

December 31, 2009

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Significant deficiency identified? X Yes No

Significant deficiencies identified that are
not considered to be material weaknesses? Yes X No

Noncompliance material to financial statements
noted? Yes X No

Federal Awards

Not applicable

Community Center & Playground District No. 3 of Ward 7
Vinton, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan**

For the Year Ended December 31, 2009

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Current year (12/31/2009)						
Internal Control:						
09-01 (IC)	Unknown	The Community Center did not have adequate segregation of duties within the accounting system.	No	The District's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.	John Henderson	NA
09-02 (IC)	2007	The Community Center does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District's management has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with (GAAP) and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	John Henderson	NA

Compliance:

There were no matters involving compliance to be reported.

Prior year (12/31/08)

Internal Control:

Same as current year

Compliance:

There are no matters involving compliance to be reported